IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46754 of 2025 and
W.M.P.Nos.52169, 52170 and 52174 of 2025

Tvl.Sri Balaji Tractors,
Rep.by P.Duraiyarasan
Managing Partner,
5/757-A, Ammampalayam Post,
Cuddalore Main Road, Attur Taluk,
Salem – 636 141. …. Petitioner

Vs.

The Commercial Tax Officer (ST)
Attur (Town) Assessment Circle,
Salem, Tamil Nadu. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent's order dated 24.11.2023 in GSTIN number (33AEJFS4467C1Z1) pertinent to the assessment year (2021-2022) which subsequently culminated in order dated 23.01.2025 passed by the respondent in rejection of rectification application filed by the petitioner vide ARN:AD330124008328J and quash the same.

For Petitioner : Mr.K.Narayanan
For Respondent : Mr.C.Harsharaj,
Special Government Pleader

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O R D E R

In this writ petition, the petitioner has challenged the impugned order dated 24.11.2023, whereby the respondent has confirmed the interest liability for belated payment of tax pursuant to the show cause notice in DRC-01 dated 31.07.2023.

2. It is noticed that the petitioner had also filed an application for rectification of the assessment order on 05.01.2024 for a re-credit of the excess ITC reversed from the petitioner as the petitioner had reversed the excess ITC on 30.12.2022 for a sum of Rs.5,49,344/- and thereafter again on 28.07.2023 for a sum of Rs.7,43,945/-. However, the said application was rejected by the respondent by an order dated 23.01.2025 on the ground that the petitioner had not filed any document to substantiate the above claim.

3. It is further noticed that the petitioner filed an appeal against the order dated 23.01.2025 on 03.05.2025. The said appeal was also acknowledged on 09.05.2025. However, there is no indication that the petitioner's appeal has been disposed by Appellate Authority after it was acknowledged in Form GST Appeal-02 dated 09.05.2025. The Acknowledgment dated 09.05.2025 further makes it clear that the petitioner had not made any further pre-deposit of the interest on the ground that the amount has been paid twice.

4. The learned counsel for the petitioner submits that the petitioner may be given an opportunity to challenge the impugned order dated 24.11.2023.

5. On the other hand, the learned counsel for the respondent submits that such a plea ought not to be entertained at this stage, as the order dated 24.11.2023 has merged with the order dated 23.01.2025. It is submitted no option is available to challenge order dated 24.11.2023, after the petitioner invoked the jurisdiction under Section 161 on 05.01.2024, which was rightly rejected on 23.01.2025 for want of supporting documents.

6. A reading of the documents filed in support of the present writ petition indicates that the petitioner has approached this Court only after the initiation of recovery proceedings, by filing this writ petition on 21.11.2025. Therefore, the Writ Petition is liable to be dismissed for the relief sought for.

7. However, considering the fact that the petitioner's bank account with HDFC Bank, Attur Town, Salem, has been attached, there shall be a direction to the petitioner to deposit 20% of disputed amount in cash within a period of one month from the date of receipt of a copy of this order provided the said appeal filed on 03.05.2025 and acknowledged on 09.05.2025 has not been already dismissed.

8. In case the petitioner complies with the above stipulations, the Appellate Authority shall proceed to pass a final order in the appeal on merits and in accordance with law as expeditiously as possible.

9. Subject to such compliance, the attachment of the petitioner's bank account shall stand lifted/vacated. Any excess amount paid by the petitioner or recovered from the petitioner shall be refunded subject to the final outcome of the appeal filed on 03.05.2025.

10. In case the petitioner fails to comply with any of the above stipulations, the respondent shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this writ petition had been dismissed in limine today.

11. However, in case, the appeal filed on 03.05.2025 has already been dismissed by the Appellate Authority, the petitioner is at liberty to work out the remedy in the manner known to law against the said order of the Appellate Authority.

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

01.12.2025

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Neutral Citation : Yes / No

<u>To</u>:

The Commercial Tax Officer (ST)

Attur (Town) Assessment Circle,Salem, Tamil Nadu.

<u>C.SARAVANAN, J.,</u>

nvi

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